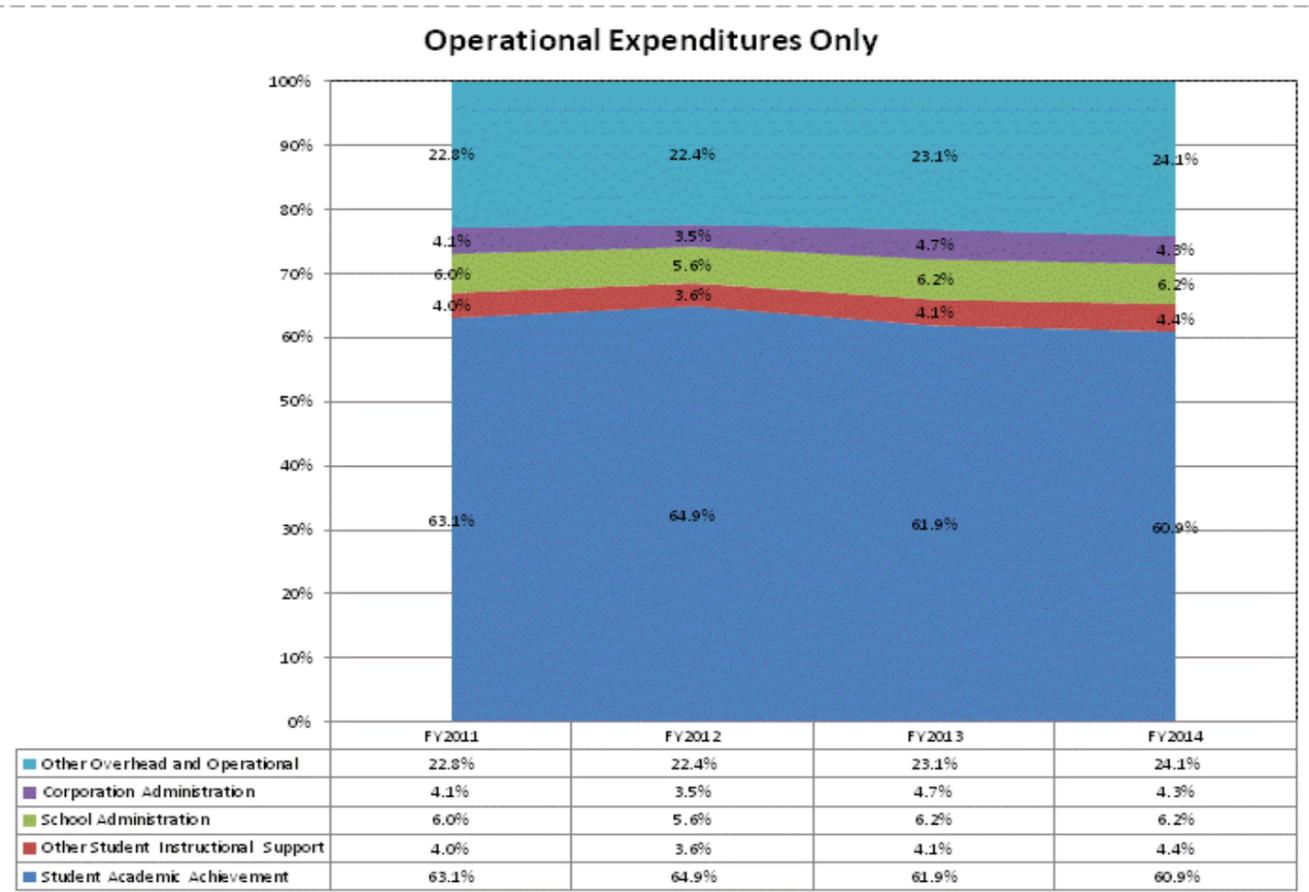
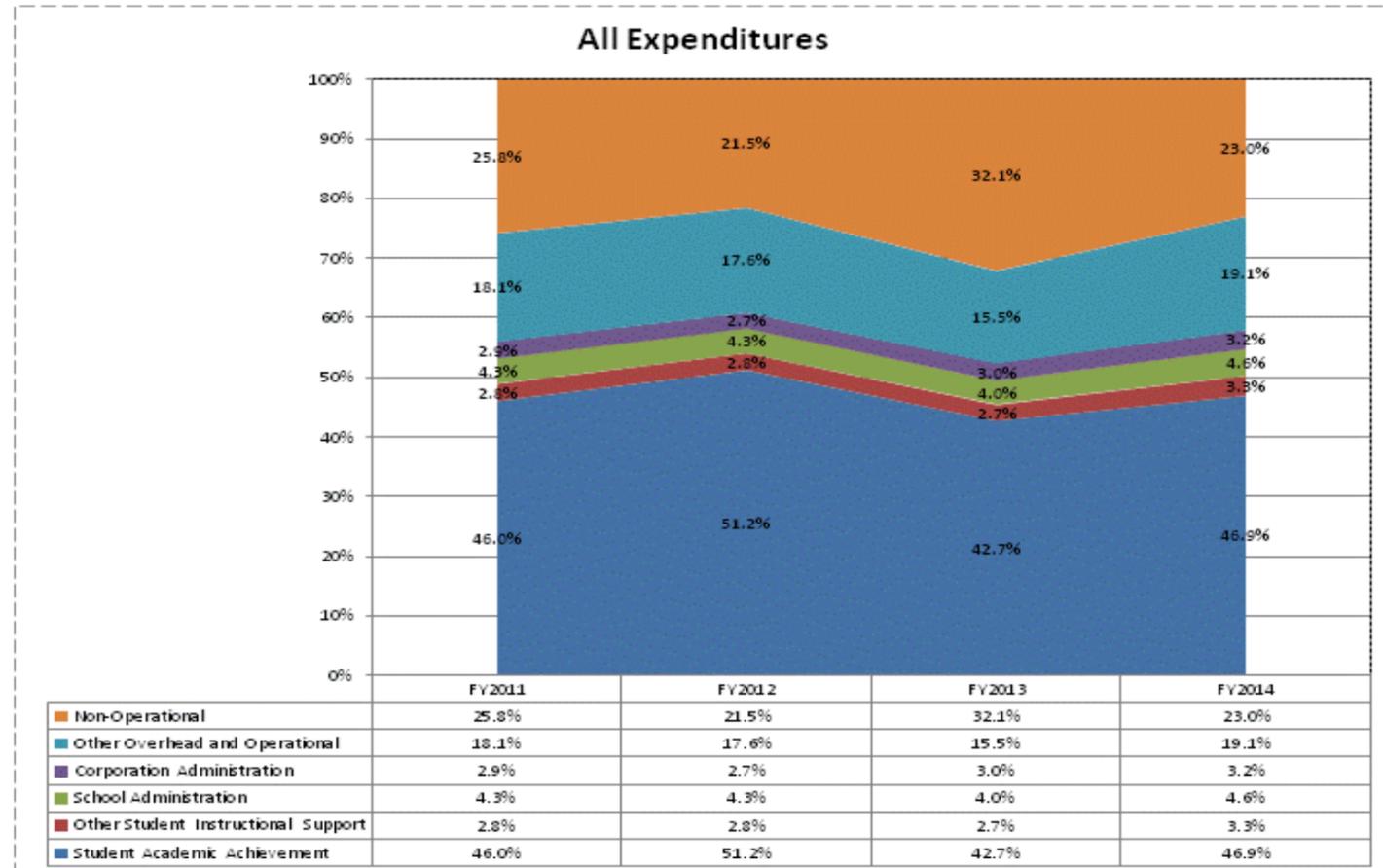


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Steuben County (7615)

M S D Steuben County (7615)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$13,931,792	46.9%	\$16,349,246	49.7%	\$15,774,786	42.7%	\$14,973,444	46.9%
Student Instructional Support	\$1,867,323	6.3%	\$2,369,797	7.2%	\$2,471,174	6.7%	\$2,506,837	7.9%
Overhead and Operational Nonoperational	\$6,538,267	22.0%	\$6,787,848	20.6%	\$6,831,004	18.5%	\$7,102,904	22.3%
Nonoperational	\$7,346,516	24.7%	\$7,415,090	22.5%	\$11,852,940	32.1%	\$7,338,948	23.0%
Grand Total	\$29,683,897		\$32,921,980		\$36,929,903		\$31,922,133	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	53.2%	56.9%	49.4%	54.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Steuben County (7615)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$622,713	\$745,820	\$735,646	N/A	18%	-1%
11100 Regular Programs; Elementary	\$3,853,034	\$5,085,119	\$4,769,978	\$4,432,628	15%	-13%	-7%
11200 Regular Programs; Middle/Junior High	\$1,789,436	\$2,676,352	\$2,445,710	\$2,489,988	39%	-7%	2%
11300 Regular Programs; High School	\$2,046,388	\$3,114,586	\$3,006,405	\$2,734,665	34%	-12%	-9%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$54,000	\$78,090	\$52,633	\$82,594	53%	6%	57%
11410 Vocational Education; Agriculture A	\$52,259	\$51,545	\$59,900	\$62,659	20%	22%	5%
11430 Vocational Education; Distributive Education	\$13,539	\$80,678	\$85,532	\$87,848	> 500%	9%	3%
11440 Vocational Education; Health Occupations	\$25,029	\$38,297	\$0	\$0	-100%	-100%	N/A
11460 Vocational Education; Occupational Home Economics	\$56,705	\$66,346	\$74,964	\$76,186	34%	15%	2%
11470 Vocational Education; Business Education	\$108	\$758	\$0	\$639	494%	-16%	N/A
11480 Vocational Education; Industrial Education A	\$13,453	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$15,263	\$23,764	\$1,715	\$0	-100%	-100%	-100%
11630 Regular Programs; Alternative Education Programs; High School	\$193,174	\$287,440	\$226,061	\$247,523	28%	-14%	9%
11910 Other Regular Programs; Competency Testing	\$0	\$0	\$1,013	\$902	N/A	N/A	-11%
12110 Gifted And Talented; Gifted and Talented	\$218,180	\$93,932	\$34,229	\$29,715	-86%	-68%	-13%
12210 Mental Disabilities; Mild Mental Disabilities	\$399,277	\$396,751	\$288,238	\$231,040	-42%	-42%	-20%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$67,779	\$109,104	\$92,545	N/A	37%	-15%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$28,245	\$77,177	\$85,301	N/A	202%	11%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$7,484	\$6,530	\$1,448	N/A	-81%	-78%
12320 Physical Impairment; Multiple Disabilities	\$0	\$52,353	\$111,123	\$130,750	N/A	150%	18%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$2,223	\$78	N/A	N/A	-97%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$55,869	\$99,119	N/A	N/A	77%
12350 Physical Impairment; Homebound	\$2,596	\$12,041	\$3,311	\$3,102	19%	-74%	-6%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$110,177	\$196,282	\$184,442	N/A	67%	-6%
12610 Learning Disability	\$380,230	\$641,307	\$559,355	\$554,541	46%	-14%	-1%
12710 Equal Opportunity At Risk	\$0	\$2,208	\$0	\$0	N/A	-100%	N/A
12810 Special Education Preschool	\$32,370	\$110,057	\$54,166	\$40,212	24%	-63%	-26%
12900 Other Special Programs	\$75,169	\$55,277	\$24,290	\$27,034	-64%	-51%	11%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,705	\$19,254	\$670	\$922	-46%	-95%	38%
14100 Summer School Programs; Elementary	\$251	\$13,154	\$3,398	\$8,703	> 500%	-34%	156%
14200 Summer School Programs; Middle/Junior High School	\$10,382	\$13,607	\$0	\$7,827	-25%	-42%	N/A
14300 Summer School Programs; High School	\$51,555	\$78,045	\$12,931	\$15,896	-69%	-80%	23%
16100 Remediation Testing	\$56,840	\$55,476	\$20,276	\$22,592	-60%	-59%	11%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$91,290	\$179,857	\$145,449	\$341,529	274%	90%	135%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,111	\$0	\$370,861	\$242,279	> 500%	N/A	-35%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$125,482	\$188,062	-\$6,377	\$165,871	32%	-12%	N/A
22110 Improvement of Instruction; Service Area Direction	\$128,961	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,225	\$241,649	\$347,825	\$273,508	> 500%	13%	-21%
22130 Improvement of Instruction; Instructional Staff Training	\$144,122	\$162,616	\$116,162	\$87,784	-39%	-46%	-24%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,643	\$24,357	\$100	\$11,512	216%	-53%	> 500%
22220 Library/Media Services; School Library	\$248,977	\$329,756	\$285,028	\$173,840	-30%	-47%	-39%
22230 Library/Media Services; Audiovisual	\$8,604	\$15,374	\$12,043	\$13,503	57%	-12%	12%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$277,176	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$311,447	\$323,848	\$435,165	N/A	40%	34%
22360 Instruction, Related Technology; Network Support	\$621,983	\$578,725	\$1,003,814	\$371,608	-40%	-36%	-63%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$219,523	\$415,286	\$147,134	\$93,126	-58%	-78%	-37%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$16,672	\$19,285	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$556,334	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Steuben County (7615)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement Total	\$11,508,870	\$16,349,246	\$15,774,786	\$14,973,444	30%	-8%	-5%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$102,680	\$98,823	\$99,945	N/A	-3%	1%
21220 Guidance Services; Counseling Services	\$413,886	\$657,330	\$456,405	\$488,582	18%	-26%	7%
21320 Health Services; Medical Services	\$0	\$0	\$365	\$623	N/A	N/A	71%
21340 Health Services; Nurse Services	\$52,118	\$69,834	\$73,515	\$93,896	80%	34%	28%
21390 Health Services; Other Health Services	\$94,853	\$0	\$21,037	\$23,391	-75%	N/A	11%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$21,182	\$1,196	\$230,198	\$232,044	> 500%	> 500%	1%
21530 Speech Pathology and Audiology Services; Audiology Services	\$18,724	\$0	\$0	\$0	-100%	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$17,302	\$0	N/A	N/A	-100%
21890 Special Education Administration; Other Special Education Administration	\$0	\$88,124	\$83,231	\$102,262	N/A	16%	23%
21990 Other Support Services, Students; Other Student Services	\$7,352	\$5,350	\$5,341	\$3,048	-59%	-43%	-43%
24100 Office of The Principal	\$927,086	\$1,445,282	\$1,484,956	\$1,463,047	58%	1%	-1%
Student Instructional Support Total	\$1,535,201	\$2,369,797	\$2,471,174	\$2,506,837	63%	6%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$3,937	\$35	\$924	N/A	-77%	> 500%
23120 Board of Education; Service Area Assistants	\$18,244	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$15,218	\$16,587	\$62,116	\$34,268	125%	107%	-45%
23160 Board of Education; Promotion Expenses	\$2,982	\$2,193	\$1,859	\$4,611	55%	110%	148%
23190 Board of Education; Other Governing Body Services	\$617	\$68,492	\$105,247	\$102,558	> 500%	50%	-3%
23210 Executive Administration; Office of The Superintendent	\$356,576	\$635,144	\$641,738	\$570,047	60%	-10%	-11%
23220 Executive Administration; Community Relations	\$63	\$0	\$0	\$0	-100%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$49,638	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$1,310	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$86,214	\$284,739	\$231,987	\$240,360	179%	-16%	4%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25150 Fiscal Services; Payroll Services	\$66,729	\$85,414	\$55,868	\$53,519	-20%	-37%	-4%
25191 Other Fiscal Services; Refund of Revenue	\$20,192	\$10,201	\$8,065	\$3,219	-84%	-68%	-60%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$206	\$2,068	\$1,001	N/A	385%	-52%
25199 Other Fiscal Services; Other	\$4,906	\$0	\$0	\$0	-100%	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25600 Public Information Services	\$0	\$0	\$32	\$0	N/A	N/A	-100%
25910 Judgments	\$3,484	\$0	\$0	\$7,500	115%	N/A	N/A
25920 Ditch Assessments	\$656	\$595	\$290	\$464	-29%	-22%	60%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$58,402	\$88,476	\$93,613	\$95,694	64%	8%	2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,943,622	\$2,226,977	\$2,013,179	\$2,101,772	8%	-6%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$27,925	\$79,889	\$115,625	\$97,162	248%	22%	-16%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$249,448	\$263,990	\$131,051	\$155,983	-37%	-41%	19%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,723	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$35,413	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$2,775	\$54,994	\$0	\$24,615	> 500%	-55%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$127,212	\$186,528	\$234,120	\$233,812	84%	25%	0%
27010 Student Transportation; Service Area Direction	\$188,162	\$264,215	\$282,123	\$320,700	70%	21%	14%
27100 Student Transportation; Vehicle Operation	\$491,766	\$841,438	\$743,610	\$750,684	53%	-11%	1%
27200 Student Transportation; Monitoring Services	\$6,710	\$2,265	\$287	\$140	-98%	-94%	-51%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$187,363	\$213,267	\$352,113	\$355,223	90%	67%	1%
27400 Student Transportation; Purchase of School Buses	\$467,330	\$23,619	\$150,078	\$389,083	-17%	> 500%	159%
27500 Student Transportation; Insurance on Buses	\$54,482	\$46,239	\$50,972	\$50,811	-7%	10%	0%
27700 Student Transportation; Contracted Transportation Services	\$89,764	\$37,026	\$41,162	\$37,382	-58%	1%	-9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Steuben County (7615)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27900 Student Transportation; Other Student Transportation Services	\$0	\$78,993	\$158,238	\$163,916	N/A	108%	4%
31100 Food Services Operations; Service Area Direction	\$68,516	\$132,352	\$137,281	\$140,348	105%	6%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$334,478	\$502,444	\$547,862	\$544,872	63%	8%	-1%
31400 Food Services Operations; Food Purchases	\$441,434	\$629,137	\$660,833	\$614,400	39%	-2%	-7%
31900 Other Food Services	\$480,266	\$8,491	\$9,553	\$7,836	-98%	-8%	-18%
Overhead and Operational Total	\$5,883,619	\$6,787,848	\$6,831,004	\$7,102,904	21%	5%	4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$39,049	\$741	\$8,317	\$5,651	-86%	> 500%	-32%
33400 Athletic Coaches	\$258,208	\$322,641	\$351,113	\$321,810	25%	0%	-8%
33940 Child Care Services	\$39,482	\$65,096	\$56,079	\$59,044	50%	-9%	5%
33950 Step Ahead	\$833	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$4,305	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$147,791	\$213,659	-\$55,633	\$10,888	-93%	-95%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$153,940	\$417,545	\$454,922	\$628,116	308%	50%	38%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$579,622	\$586,155	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$20,702	\$76,671	\$54,949	\$55,704	169%	-27%	1%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$151,697	\$124,176	\$133,265	\$156,057	3%	26%	17%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$24,724	\$30,344	\$28,925	\$71,322	188%	135%	147%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$390,723	\$293,690	\$180,957	\$235,297	-40%	-20%	30%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$143,667	\$149,327	\$189,561	\$249,433	74%	67%	32%
51100 Debt Services; Principal on Debt; Bonds	\$135,000	\$295,000	\$5,890,033	\$1,105,000	> 500%	275%	-81%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$43,020	\$40,152	\$48,372	N/A	12%	20%
52100 Debt Services; Interest on Debt; Bonds	\$544,625	\$362,125	\$213,241	\$92,125	-83%	-75%	-57%
52200 Debt Services; Interest on Debt; Temporary Loans	\$80,201	\$63,366	\$4,271	\$5,192	-94%	-92%	22%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,474,426	\$2,949,091	\$3,290,000	\$3,415,000	-24%	16%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,422,093	\$1,012,388	\$879,938	N/A	-38%	-13%
54200 Common School Fund; Principal	\$87,250	\$0	\$0	\$0	-100%	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$400	\$0	N/A	N/A	-100%
59200 Other Debt Services Obligations; Bank Fee	\$350	\$350	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$7,276,593	\$7,415,090	\$11,852,940	\$7,338,948	1%	-1%	-38%
Prorated By Fund							
26491 2007 Account Code - PERF	\$207,595	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$997,447	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$66,515	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,811,864	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,450	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$388,742	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,479,614	\$0	\$0	\$0	N/A	N/A	N/A